

Analysis of General Fund Appropriations -- June 30, 2006

Account name (account code/dept-division)		Balance Carried Fwd	Current Year Appropriations	Transfer In	Adjusted Budgets	Transfer Out	Expenditures	Encumbrances	To Revenue
1. Town Meeting & Reports (113-000)									
Current:	Total		\$66,415.00		\$66,415.00		\$64,131.37	\$0.00	\$2,283.63
2. Town Manager (122-123)									
Current:	Total		\$245,724.00	\$154,344.00	\$400,068.00		\$377,347.90	\$22,626.42	\$93.68
Prior:	Encumbrance (TM)	\$95,296.13			\$95,296.13		\$20,908.48	\$74,296.93	\$90.72
3. Town-wide Building Maintenance (122-127)									
Current:	Total		\$90,000.00		\$90,000.00		\$24,999.00	\$65,001.00	\$0.00
Prior:	Encumbrance	\$22,901.59			\$22,901.59		\$14,225.00	\$8,676.59	\$0.00
4. Selectmen Articles (124-000)									
Prior:	Encumbrance	\$21,500.00			\$21,500.00		\$0.00	\$21,500.00	\$0.00
5. Finance Committee (131-000)									
Current:	Expense		\$1,225.00		\$1,225.00		\$1,225.00	\$0.00	\$0.00
6. Finance Department (133)									
A. Finance Administration (133-133)									
Current:	Total		\$166,299.00	\$116,186.00	\$282,485.00		\$258,766.42	\$12,100.86	\$11,617.72
Prior:	Encumbrance	\$30,800.18			\$30,800.18		\$17,990.12	\$12,210.06	\$600.00
B. Town Accountant (133-135)									
Current:	Total		\$111,135.00	\$181,982.00	\$293,117.00		\$244,965.03	\$40,024.21	\$8,127.76
Prior:	Encumbrance	\$76,636.00			\$76,636.00		\$5,143.26	\$71,492.74	\$0.00
C. Assessors (133-141)									
Current:	Total		\$237,388.00		\$237,388.00		\$230,711.04	\$1,478.19	\$5,198.77
Prior:	Encumbrance	\$11,000.00			\$11,000.00		\$4,452.01	\$5,147.99	\$1,400.00
D. Treasurer-Collector (133-145)									
Current:	Total		\$205,460.00	\$143,785.00	\$349,245.00		\$340,224.74	\$4,416.73	\$4,603.53
Prior:	Encumbrance	\$62,422.19			\$62,422.19		\$20,520.47	\$39,562.59	\$2,339.13
E. Town Clerk (133-161)									
Current:	Total		\$167,367.00	\$5,306.00	\$172,673.00		\$164,905.69	\$2,873.54	\$4,893.77
Prior:	Encumbrance	\$3,458.95			\$3,458.95		\$2,162.94	\$1,296.01	\$0.00
7. Salary Reserve and Reserve Fund									
Current:	Salaries (148-000)		\$400,000.00		\$400,000.00	\$310,670.01	\$0.00	\$0.00	\$89,329.99
	Expense (147-000)		<u>\$200,000.00</u>		<u>\$200,000.00</u>	<u>\$51,284.86</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$148,715.14</u>
	Total		\$600,000.00		\$600,000.00	\$361,954.87	\$0.00	\$0.00	\$238,045.13
8. Legal Services (151-000)									
Current:	Expense		\$250,000.00		\$250,000.00		\$165,322.65	\$0.00	\$84,677.35

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9. Personnel Administration (152-000)									
Current:	Total		\$126,307.00	\$59,580.01	\$185,887.01		\$172,170.64	\$11,604.44	\$2,111.93
Prior:	Encumbrance	\$75,391.06			\$75,391.06		\$22,409.00	\$52,982.06	\$0.00
10. Information Systems (155-000)									
Current:	Total		\$291,447.00	\$4,406.00	\$295,853.00		\$221,461.30	\$73,604.36	\$787.34
Prior:	Encumbrance	\$68,001.60			\$68,001.60		\$33,793.22	\$31,354.55	\$2,853.83
11. Elections & Registrars (170)									
A. Elections (170-162)									
Current:	Total		\$22,863.00	\$250.00	\$23,113.00		\$19,130.85	\$0.00	\$3,982.15
B. Registrars (170-163)									
Current:	Total		\$9,530.00		\$9,530.00		\$7,954.52	\$0.00	\$1,575.48
12. Planning and Land Management Department (180)									
A. Natural Resources (180-171)									
Current:	Total		\$150,405.00	\$37,956.00	\$188,361.00		\$184,096.73	\$4,436.47	(\$172.20)
Prior:	Encumbrance	\$19,543.73			\$19,543.73		\$8,010.61	\$11,050.80	\$482.32
B. Planning-5A (180-175)									
Current:	Total		\$199,552.00	\$51,875.00	\$251,427.00		\$237,440.74	\$11,941.40	\$2,044.86
Prior:	Encumbrance	\$32,214.80			\$32,214.80		\$29,621.48	(\$561.48)	\$3,154.80
C. Board of Appeals (180-176)									
Current:	Total		\$43,792.00	\$1,441.00	\$45,233.00		\$29,621.75	\$15,033.69	\$577.56
Prior:	Encumbrance	\$1,550.00			\$1,550.00		\$0.00	\$1,500.00	\$50.00
D. Comprehensive Long Range Plan (180-178)									
Prior:	Encumbrance	\$24,469.71			\$24,469.71		\$500.00	\$23,769.29	\$200.42
E. Growth Management Study (180-179)									
Prior:	Encumbrance	\$34,549.55			\$34,549.55		\$0.00	\$34,549.55	\$0.00
F. Inspections (180-241)									
Current:	Total		\$288,566.00	\$6,634.00	\$295,200.00		\$259,749.65	\$34,783.36	\$666.99
Prior:	Encumbrance	\$12,154.50			\$12,154.50		\$1,346.56	\$10,800.00	\$7.94
G. Board of Health (180-510)									
Current:	Total		\$176,117.00	\$50,094.00	\$226,211.00		\$226,398.41	\$994.99	(\$1,182.40)
Prior:	Encumbrance	\$17,955.52			\$17,955.52		\$10,264.52	\$7,499.21	\$191.79
13. Town House (192-000)									
Current:	Total		\$89,310.00	\$15,530.00	\$104,840.00		\$92,340.96	\$12,139.54	\$359.50
Prior:	Encumbrance	\$52,452.87			\$52,452.87		\$0.00	\$50,900.00	\$1,552.87

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14. 141 Keyes Road (197-000)									
Current:	Total		\$57,664.00	\$1,271.00	\$58,935.00		\$53,898.90	\$4,516.66	\$519.44
Prior:	Encumbrance	\$19,854.54			\$19,854.54		\$15,928.55	\$3,556.99	\$369.00
15. Police (210-000)									
Current:	Total		\$3,111,364.00	\$84,583.00	\$3,195,947.00		\$3,172,927.95	\$22,709.01	\$310.04
Prior:	Encumbrance	\$44,340.87			\$44,340.87		\$37,140.85	\$7,200.00	\$0.02
16. Police & Fire Station (215-000)									
Current:	Total		\$183,587.00	\$10,271.00	\$193,858.00		\$188,941.69	\$4,134.86	\$781.45
Prior:	Encumbrance	\$3,730.20			\$3,730.20		\$1,430.20	\$2,300.00	\$0.00
17. Fire (220-000)									
Current:	Total		\$2,751,229.00	\$84,064.00	\$2,835,293.00		\$2,771,506.17	\$63,564.86	\$221.97
Prior:	Encumbrance	\$121,815.64			\$121,815.64		\$100,723.24	\$21,092.40	\$0.00
18. West Concord Fire Station (225-000)									
Current:	Expense		\$36,058.00	\$784.86	\$36,842.86		\$31,675.47	\$5,167.39	\$0.00
Prior:	Encumbrance	\$12,859.84			\$12,859.84		\$9,308.24	\$2,679.54	\$872.06
19. Emergency Management (291-000)									
Current:	Expense		\$8,360.00		\$8,360.00		\$4,229.23	\$3,010.95	\$1,119.82
Prior:	Encumbrance	\$6,620.00			\$6,620.00		\$2,600.00	\$1,330.00	\$2,690.00
20. Animal Control (292-000)									
Current:	Expense		\$16,306.00		\$16,306.00		\$16,292.08	\$0.00	\$13.92
21. Dog Inoculation (293-000)									
Current:	Expense		\$500.00		\$500.00		\$356.35	\$0.00	\$143.65
22. School Department (300-000)									
Current:	Total		\$24,285,000.00		\$24,285,000.00		\$22,537,861.28	\$1,745,651.03	\$1,487.69
Prior:	Encumbrance	\$1,698,467.42			\$1,698,467.42		\$1,568,619.83	\$36,491.75	\$93,355.84
23. Public Works (PW)-Administration (410-000)									
Current:	Total		\$137,774.00	\$127,768.00	\$265,542.00		\$233,146.16	\$31,722.05	\$673.79
Prior:	Encumbrance	\$31,157.74			\$31,157.74		\$4,579.88	\$25,466.87	\$1,110.99
24. PW Engineering (411-000)									
Current:	Total		\$289,183.00	\$241,343.00	\$530,526.00		\$385,625.08	\$47,353.00	\$97,547.92
Prior:	Encumbrance	\$27,107.60			\$27,107.60		\$22,313.55	\$4,180.35	\$613.70
25. PW Equipment (413-000)									
Current:	Expense		\$249,000.00		\$249,000.00		\$237,241.00	\$11,759.00	\$0.00

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26. PW-Sidewalk Repair (414-000)									
Current:	Expense		\$80,000.00		\$80,000.00		\$3,000.00	\$77,000.00	\$0.00
Prior:	Encumbrance	\$133,545.35			\$133,545.35		\$75,972.23	\$57,573.12	\$0.00
27. PW Drainage (416-000)									
Current:	Total		\$140,000.00		\$140,000.00		\$126,250.39	\$13,749.61	\$0.00
Prior:	Encumbrance	\$78,551.99			\$78,551.99		\$31,013.86	\$47,538.13	\$0.00
28. PW-Highway Maintenance-20 (422-000):									
Current:	Total		\$971,586.00	\$22,489.00	\$994,075.00		\$922,131.13	\$70,996.43	\$947.44
Prior:	Encumbrance	\$15,857.40			\$15,857.40		\$1,525.70	\$13,400.00	\$931.70
29. PW-Snow Removal (423-000)									
Current:	Total		\$405,000.00		\$405,000.00		\$516,609.16	\$248.60	(\$111,857.76)
30. PW-Street Lighting (424-000)									
Current:	Expense		\$64,780.00	\$95.00	\$64,875.00		\$60,134.65	\$3,661.26	\$1,079.09
31. PW-133/135 Keyes Road (426-000)									
Current:	Total		\$71,848.00	\$73,643.00	\$145,491.00		\$143,618.52	\$1,529.12	\$343.36
Prior:	Encumbrance	\$6,982.68			\$6,982.68		\$4,797.81	\$1,984.87	\$200.00
32. PW-Road Improvements (429-000)									
Current:	Expenses		\$80,000.00		\$80,000.00		\$80,000.00	\$0.00	\$0.00
Prior:	Encumbrance	\$1,144.20			\$1,144.20		\$1,144.20	\$0.00	\$0.00
33. PW-Park & Trees (490-000)									
Current:	Total		\$455,914.00	\$47,211.00	\$503,125.00		\$474,846.89	\$12,682.41	\$15,595.70
Prior:	Encumbrance	\$75,180.24			\$75,180.24		\$27,234.29	\$47,855.96	\$89.99
34. PW-Cemetery (491-000)									
Current:	Total		\$54,136.00	\$141,000.05	\$195,136.05		\$188,833.76	\$4,710.83	\$1,591.46
Prior:	Encumbrance	\$3,744.94			\$3,744.94		\$104.59	\$3,622.15	\$18.20
35. Council on Aging (541-000)									
Current:	Total		\$185,450.00	\$4,849.00	\$190,299.00		\$174,145.49	\$6,823.02	\$9,330.49
Prior:	Encumbrance	\$14,764.78			\$14,764.78		\$3,003.44	\$11,421.83	\$339.51
36. Veterans (543)									
Current:	Total		\$28,032.00	\$7,200.00	\$35,232.00		\$34,894.59	\$115.47	\$221.94
Prior:	Encumbrance (544)	\$1,000.00			\$1,000.00		\$0.00	\$1,000.00	\$0.00
37. Harvey Wheeler C. C. (546-000)									
Current:	Total		\$97,707.00	\$11,378.00	\$109,085.00		\$97,326.60	\$5,444.19	\$6,314.21
Prior:	Encumbrance	\$2,550.72			\$2,550.72		\$1,365.91	\$1,184.81	\$0.00

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38. Library (610-000)									
Current:	Total		\$1,458,361.00	\$66,561.00	\$1,524,922.00		\$1,513,687.60	\$11,234.40	\$0.00
Prior:	Encumbrance	\$14,875.49			\$14,875.49		\$13,891.89	\$0.00	\$983.60
39. Recreation (630-000)									
Current:	Total		\$74,233.00	\$44,086.00	\$118,319.00		\$117,815.81	\$488.78	\$14.41
Prior:	Encumbrance	\$14,928.00			\$14,928.00		\$0.00	\$0.00	\$14,928.00
40. Hunt Recreation Center (631-000)									
Current:	Total		\$70,482.00	\$35,142.00	\$105,624.00		\$92,630.96	\$10,036.85	\$2,956.19
Prior:	Encumbrance	\$6,900.00			\$6,900.00		\$0.00	\$6,900.00	\$0.00
41. Beede Swim & Fitness Center (650-000)									
Current:	Total		\$100,000.00		\$100,000.00		\$100,000.00	\$0.00	\$0.00
42. Information Center (671-000)									
Current:	Total		\$29,319.00		\$29,319.00		\$24,899.68	\$3,200.00	\$1,219.32
Prior:	Encumbrance	\$18,216.21			\$18,216.21		\$159.66	\$15,519.55	\$2,537.00
43. Ceremonies & Celebrations (692-000)									
Current:	(Sal.) Public Ceremonies		\$7,400.00		\$7,400.00		\$8,249.77	\$0.00	(\$849.77)
	(Exp.) Memorial Day Flags		\$1,500.00		\$1,500.00		\$374.32	\$0.00	\$1,125.68
	Street Flags		\$2,000.00		\$2,000.00		\$0.00	\$2,800.00	(\$800.00)
	Special Events		\$250.00		\$250.00		\$0.00	\$0.00	\$250.00
	Other		<u>\$11,575.00</u>		<u>\$11,575.00</u>		<u>\$11,222.07</u>	<u>\$0.00</u>	<u>\$352.93</u>
	Total		22,725.00		22,725.00		19,846.16	2,800.00	78.84
Prior:	Encumbrance	\$1,500.00			\$1,500.00		\$1,500.00	\$0.00	\$0.00
44. Debt Service (700-000)									
Current:	(Exp.) Town		\$1,765,998.00		\$1,765,998.00		\$1,765,997.49	\$0.00	\$0.51
	School		\$769,768.00		\$769,768.00		\$769,767.51	\$0.00	\$0.49
	Anticipation		\$376,024.00		\$376,024.00		317,044.35	\$0.00	\$58,979.65
	Debt Administration		\$50,000.00		\$50,000.00		\$15,470.83	\$0.00	\$34,529.17
	Debt Exclusion		<u>\$1,796,584.00</u>		<u>\$1,796,584.00</u>		<u>\$1,796,583.37</u>	<u>\$0.00</u>	<u>\$0.63</u>
	Total		\$4,758,374.00		\$4,758,374.00		\$4,664,863.55	\$0.00	\$93,510.45
45. Assessment (800-000)									
Current:	(Exp.) Concord/Carlisle RSD-105		\$11,196,047.00		\$11,196,047.00		\$11,196,047.00	\$0.00	\$0.00
	Minuteman Voc Tech-106		<u>\$431,529.00</u>		<u>\$431,529.00</u>		<u>\$431,529.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Total		\$11,627,576.00		\$11,627,576.00		\$11,627,576.00	\$0.00	\$0.00

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46. Retirement (911-000)									
Current:	(Sal.) Contributory		\$2,240,000.00		\$2,240,000.00		\$2,240,000.00	\$0.00	\$0.00
	Non-Contributory		\$2,250.00		\$2,250.00		\$595.21	\$0.00	\$1,654.79
	Total		\$2,242,250.00		\$2,242,250.00		\$2,240,595.21	0.00	\$1,654.79
47. Social Security and Medicare (916-000)									
Current:	Federal Taxes		\$475,000.00		\$475,000.00		\$448,390.83		\$26,609.17
48. Employee Benefits (919-000)									
Current:	(Sal.) Unused Sick Leave at Retirement		\$50,000.00		\$50,000.00		\$17,610.05	\$0.00	\$32,389.95
	(Exp.) Medical Disability (Police & Fire)		\$4,000.00		\$4,000.00		\$3,170.15	\$0.00	\$829.85
	Employee Assistance Program		\$8,000.00		\$8,000.00		\$7,500.00	0.00	\$500.00
	Total		\$62,000.00		\$62,000.00		\$28,280.20	\$0.00	\$33,719.80
49. Unemployment & Workers' Compensation (930)									
A. Workers' Compensation (930-912)									
Current:	Total		\$100,000.00		\$100,000.00		\$75,595.83	\$2,646.58	\$21,757.59
Prior:	Encumbrance	\$1,000.00			\$1,000.00		(\$169.08)	\$0.00	\$1,169.08
B. Unemployment (930-913)									
Current:	Total		\$75,000.00		\$75,000.00		\$88,839.43	\$0.00	(\$13,839.43)
Prior:	Encumbrance	\$1,000.00			\$1,000.00		\$1,000.00	\$0.00	\$0.00
50. Town Insurance (960)									
A. Property and Liability Insurance-44B (960-193)									
Current:	Expense		\$225,000.00		\$225,000.00	\$60,150.78	\$164,849.22	\$0.00	\$0.00
B. Employee Group Insurance (960-914)									
Current:	Total		\$2,820,000.00		\$2,820,000.00	\$51,541.34	\$2,768,458.66	\$0.00	\$0.00
TOTAL									
		\$3,019,994.23	\$61,439,700.00	\$1,833,107.92	\$66,292,802.15	\$473,646.99	\$61,871,322.58	\$3,250,340.77	\$697,491.81
				<i>see note #2</i>					<i>see note #3</i>

Notes:

- Each numbered account is a separate appropriation. Letter codes indicate budget divisions of the appropriation.
- Transfers In includes transfers from Salary Reserve and Reserve Fund (item #7) and interfund transfers.
- The column "To Revenue" shows the unexpended balance of the appropriation that was returned to the General Fund balance at year end, with the following exceptions:
 - Account 21 - Dog Inoculation: Unexpended amounts are returned to the Dog Inoculation Reserve Account.
 - Account 29 - Snow Removal: This account is legally permitted to overspend the appropriation, with any deficit required to be added to the next year's tax levy.
 - Account 50 - Town Insurance: In accordance with Town bylaw, unexpended amounts in this account are transferred at year end to the Insurance Reserve Fund.